

PERFORMANCE AUDIT
OF THE
GRAND RAPIDS HOME FOR VETERANS
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

June 2000

EXECUTIVE DIGEST

GRAND RAPIDS HOME FOR VETERANS

INTRODUCTION	This report, issued in June 2000, contains the results of our performance audit* of the Grand Rapids Home for Veterans, Department of Military and Veterans Affairs.
AUDIT PURPOSE	This performance audit was conducted as part of the constitutional responsibility of the Office of the Auditor General. Performance audits are conducted on a priority basis related to the potential for improving effectiveness* and efficiency* .
BACKGROUND	<p>Act 152, P.A. 1885, established the Grand Rapids Home for Veterans, which provides domiciliary* and nursing* care to military veterans of the State and to widows, widowers, spouses, former spouses, and parents of State veterans.</p> <p>The Home is administered by the Veterans Affairs Directorate, Department of Military and Veterans Affairs. The Michigan Veterans Facilities' Board of Managers, consisting of seven members appointed by the Governor for staggered terms of six years, establishes operating policies for the Home.</p>

* See glossary at end of report for definition.

As of September 30, 1999, the Home had 95 residents and 140 beds in domiciliary care, 612 residents and 615 beds in nursing care, and 530 employees. The Home expended \$37.9 million for operations in fiscal year 1998-99. Major funding sources included the State's General Fund, cost of care paid by members, and federal funding from the U.S. Department of Veterans Administration (VA) and the Medicare Program.

AUDIT OBJECTIVES
AND CONCLUSIONS

Audit Objective: To assess the effectiveness of the Home's management of its medical and nursing care programs.

Conclusion: We concluded that the Home's management of its medical and nursing care programs was generally effective. However, we noted reportable conditions* related to quality assurance program and pharmacy controls (Findings 1 and 2).

Audit Objective: To assess the effectiveness of the Home's management of selected operating practices.

Conclusion: We concluded that the Home's management of selected operating practices was generally effective. However, we noted reportable conditions related to the medical escrow account, member maintenance assessments, member valuables, cash controls, member banking, Personnel-Payroll Information System for Michigan (PPRISM) transactions, and contract approvals (Findings 3 through 9).

AUDIT SCOPE AND
METHODOLOGY

Our audit scope was to examine the program and other records of the Grand Rapids Home for Veterans. Our audit was conducted in accordance with *Government*

* See glossary at end of report for definition.

Auditing Standards issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

Our audit procedures included the testing of records primarily covering the period October 1, 1994 through September 30, 1999.

To assess the effectiveness of the Home's management of its medical and nursing care programs, we interviewed administrative, medical, and nursing care staff and reviewed statutes, administrative rules, and the Home's policies and procedures. We also reviewed the results of the VA inspections completed in 1995 through 1998 and Department of Consumer and Industry Services (CIS) licensure surveys conducted in 1995 through 1999. The VA and CIS review selected programs and operating practices at the Home. We reviewed documentation of the Home's implementation of corrective actions, which may have been necessary to address VA and CIS findings, that related to our audit of the Home's medical and nursing care programs and selected operating practices.

We also surveyed members and volunteer organizations to obtain a better understanding of the Home's effectiveness in carrying out its programs and to obtain the members' and organizations' views on the care provided by the Home.

To assess the effectiveness of the Home's management of selected operating practices, we interviewed administrative and nursing care staff and reviewed agency records, board minutes, internal control, selected financial records, and applicable statutes and regulations.

AGENCY RESPONSES
AND PRIOR AUDIT
FOLLOW-UP

Our audit report contains 9 findings and 9 corresponding recommendations. The Home's preliminary response indicated that the Home has complied or will comply with all of the recommendations.

The Home complied with 11 of the 14 prior audit recommendations that were included within the scope of our current audit. We repeated 1 prior audit recommendation and rewrote another, but we did not repeat the remaining recommendation because it was already addressed in another audit report.

June 21, 2000

Major General E. Gordon Stump, Director
Department of Military and Veterans Affairs
2500 South Washington Avenue
Lansing, Michigan
and
Mr. Richard LaFave, Chairman
Michigan Veterans Facilities' Board of Managers
Gwinn, Michigan

Dear General Stump and Mr. LaFave:

This is our report on the performance audit of the Grand Rapids Home for Veterans, Department of Military and Veterans Affairs.

This report contains our executive digest; description of agency; audit objectives, scope, and methodology and agency responses and prior audit follow-up; comments, findings, recommendations, and agency preliminary responses; and a glossary of acronyms and terms.

Our comments, findings, and recommendations are organized by audit objective. The agency preliminary responses were taken from the agency's responses subsequent to our audit fieldwork. The *Michigan Compiled Laws* and administrative procedures require that the audited agency develop a formal response within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

Thomas H. McTavish, C.P.A.
Auditor General

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Description of Agency

The Grand Rapids Home for Veterans was established in 1885 and operates under Sections 36.1 - 36.12 of the *Michigan Compiled Laws* (Act 152, P.A. 1885). It provides domiciliary and nursing care to aged and disabled military veterans of the State. Later amendments to the enabling statute extended admission eligibility to widows, widowers, spouses, former spouses, and parents of State veterans.

The Home is administered by the Veterans Affairs Directorate, Department of Military and Veterans Affairs. The Michigan Veterans Facilities' Board of Managers, consisting of seven members appointed by the Governor for staggered terms of six years, establishes operating policies for the Home.

As of September 30, 1999, the Home had 95 residents and 140 beds in domiciliary care, 612 residents and 615 beds in nursing care, and 530 employees. The Home expended \$37.9 million for operations in fiscal year 1998-99. Major funding sources included \$14.8 million from the State's General Fund, \$12.7 million from cost of care paid by members, and \$10.5 million in federal funding from the U.S. Department of Veterans Administration and the Medicare Program.

Audit Objectives, Scope, and Methodology and Agency Responses and Prior Audit Follow-Up

Audit Objectives

Our performance audit of the Grand Rapids Home for Veterans, Department of Military and Veterans Affairs, had the following objectives:

1. To assess the effectiveness of the Home's management of its medical and nursing care programs.
2. To assess the effectiveness of the Home's management of selected operating practices.

Audit Scope

Our audit scope was to examine the program and other records of the Grand Rapids Home for Veterans. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

Audit Methodology

Our audit procedures were performed from June through September 1999 and included the testing of records primarily covering the period October 1, 1994 through September 30, 1999. We conducted a preliminary review of the Home's operations to gain an understanding of its activities and to form a basis for selecting certain operations to audit. This included discussions with Home staff regarding their functions and responsibilities, tests of program records, and a review of the Department of Military and Veterans Affairs' and the Home's policy directives and operating procedures.

To assess the effectiveness of the Home's management of its medical and nursing care programs, we interviewed administrative, medical, and nursing care staff and reviewed statutes, administrative rules, and the Home's policies and procedures. We also reviewed the results of the U.S. Department of Veterans Administration (VA) inspections completed in 1995 through 1998 and Department of Consumer and

Industry Services (CIS) licensure surveys conducted in 1995 through 1999. The VA and CIS review selected programs and operating practices at the Home. We reviewed documentation of the Home's implementation of corrective actions, which may have been necessary to address VA and CIS findings, that related to our audit of the Home's medical and nursing care programs and selected operating practices.

We also surveyed members and volunteer organizations to obtain a better understanding of the Home's effectiveness in carrying out its programs and to obtain the members' and organizations' views on the care provided by the Home.

To assess the effectiveness of the Home's management of selected operating practices, we interviewed administrative and nursing care staff and reviewed agency records, board minutes, internal control, selected financial records, and applicable statutes and regulations.

Agency Responses and Prior Audit Follow-Up

Our audit report contains 9 findings and 9 corresponding recommendations. The Home's preliminary response indicated that the Home has complied or will comply with all of the recommendations.

The agency preliminary response which follows each recommendation in our report was taken from the agency's written comments and oral discussion subsequent to our audit fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the Department of Management and Budget Administrative Guide procedure 1280.02 require the Department of Military and Veterans Affairs to develop a formal response to our audit findings and recommendations within 60 days after release of the audit report.

The Home complied with 11 of the 14 prior audit recommendations included within the scope of our current audit. We repeated 1 prior audit recommendation and rewrote another, but we did not repeat the remaining recommendation because it was already addressed in another audit report.

COMMENTS, FINDINGS, RECOMMENDATIONS, AND AGENCY PRELIMINARY RESPONSES

MEDICAL AND NURSING CARE PROGRAMS

COMMENT

Background: During our audit period, the U.S. Department of Veterans Administration (VA) performed inspections from 1995 through 1998 of the Home's domiciliary and nursing care practices for compliance with applicable VA standards. In addition, the Department of Consumer and Industry Services (CIS) performed licensure surveys from 1995 through 1999 to determine whether the Home met applicable CIS licensure standards. We reviewed the VA and CIS inspections and surveys to determine the extent of the Home's compliance with established standards of care and the timeliness of any necessary corrective action taken by the Home. We also surveyed members and volunteer organizations to obtain a better understanding of the Home's effectiveness in carrying out its programs and to obtain the members' and organizations' views on the care provided by the Home.

Audit Objective: To assess the effectiveness of the Home's management of its medical and nursing care programs.

Conclusion: We concluded that the Home's management of its medical and nursing care programs was generally effective. Also, our surveys of members and volunteer organizations found that they believed the Homes programs to be generally effective and beneficial. However, we noted reportable conditions related to quality assurance program and pharmacy controls.

FINDING

1. Quality Assurance Program

The Home had not established a quality assurance program to improve compliance with licensing requirements and the Home's policies and procedures related to member care.

CIS establishes standards of care and requirements for documentation of the licensees' compliance with these standards. In our review of the 1999 survey conducted by CIS, we noted that it had identified several areas in which the Home was not meeting the documentation requirements. For example, the survey identified cases in which the records did not document that the treatments ordered by the Home's physicians were administered by the nursing staff or that orders left for the caregivers were followed.

We also noted instances in which established Home policies were not followed:

- a. The Home's administrative policies and procedures (11-07-N1) require that all schedule II drugs be kept in the locked narcotic drawer on medication carts. We performed an unannounced inspection and noted that 3 (20%) of 15 medication carts that should have been locked were not. We also noted that the medication nurses were not always in view of the unlocked carts to ensure that a member or visitor did not gain access to the narcotics stored in the medication carts.
- b. The Home did not effectively document infection control issues and action plans in its infection control committee meeting minutes. We identified 4 (31%) of 13 committee meeting minutes that were not recorded for the period July 1996 through July 1999. Also, we noted 2 cases in which actions to address infection control were not documented in the minutes.
- c. The Home's policy (02-02-C1) for contractual staff requires that the contracted agency provide the Home with proof of current certification and education prior to the contracted staff's first assignment at the Home. In our review of 15 contract resident care aides' personnel files, we noted that 8 (53%) did not contain the required certification and competency verifications. The Home did contact the contracted agency to obtain the required information, but not before the resident care aides received their first assignments at the Home.

In response to the CIS survey findings, the Home took corrective action to ensure compliance with the documentation requirements. Nursing staff were provided in-service training on the documentation of member care in member flow charts and the monitoring of member care by the nurse. However, the Home did not establish

a process to ensure ongoing compliance with the license requirements and the Home's own policies and procedures.

We were informed by the Home that it was in the process of establishing a quality assurance program that would address the overall monitoring of member care.

RECOMMENDATION

We recommend that the Home establish a quality assurance program to improve compliance with licensing requirements and the Home's policies and procedures related to member care.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and informed us that it has established a quality improvement program to improve compliance with licensing requirements and the Home's policies and procedures related to member care. The Home also informed us that it has established a quality assurance leadership team to develop an overall quality assurance process and that the team has identified quality indicators that are being applied to many aspects of care.

FINDING

2. Pharmacy Controls

The Home's established security and internal control for pharmacy operations should be improved.

Our review of pharmacy operations disclosed:

- a. The door leading into the pharmacy, a secured area, was not always shut and locked during business hours. This could provide unauthorized access to the pharmaceutical inventory, which contains controlled substances.
- b. The Home did not conduct an annual physical inventory of non-narcotic pharmaceutical supplies.

- c. The pharmacy computer system did not identify entries by employee, thus limiting accountability. The system was used to fill prescriptions, make changes to entries, and delete entries.
- d. The Home had not provided for the separation of the responsibilities for ordering and receiving pharmaceuticals and maintaining the pharmaceutical inventory. One employee was responsible for all of these duties.
- e. The Home did not place returned pharmaceuticals back into the inventory records. We reconciled 5 prescription drugs from our count of the actual amount on hand to the Home's inventory records and identified 3 items for which the count exceeded the Home's records. All pharmaceuticals should be inventoried to maintain accountability and control.

RECOMMENDATION

We recommend that the Home improve security and internal control over pharmacy operations.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and will improve security and internal control over pharmacy operations.

SELECTED OPERATING PRACTICES

COMMENT

Audit Objective: To assess the effectiveness of the Home's management of selected operating practices.

Conclusion: We concluded that the Home's management of selected operating practices was generally effective. However, we noted reportable conditions related to the medical escrow account, member maintenance assessments, member valuables, cash controls, member banking, Personnel-Payroll Information System for Michigan (PPRISM) transactions, and contract approvals.

FINDING

3. Medical Escrow Account

The Home did not maintain its medical escrow account under the control of the Department of Treasury as required by Section 36.11(2) of the *Michigan Compiled Laws* and did not include the account in the Home's annual appropriation request.

The medical escrow account provides a resource to pay for medical treatment that would not otherwise be available to indigent or financially stressed members.

As of June 30, 1999, the medical escrow account had a balance of approximately \$183,000 on deposit at a local bank in the Home's name. Payments from the account were approved by the Home's commandant. In our review of the payments out of the account, we noted that all of the payments reviewed were for purposes that were consistent with the purpose of the account.

The Michigan Veterans Facilities Board of Managers established the medical escrow account and the payments into the account under Section 36.11(1) of the *Michigan Compiled Laws* as a part of the member maintenance per diem rate. Members pay a set per diem per month based on their care level. The Home puts \$20 of the total per diem into the medical escrow account. The remaining assessment goes into the Home's operations account. Section 36.11(2) of the *Michigan Compiled Laws* requires that all money received under Section 36.11(1) be turned over to the Department of Treasury and credited to the Home's operations account. The Home's operations account is subject to the annual appropriation process.

RECOMMENDATION

We recommend that the Home maintain its medical escrow account under the control of the Department of Treasury and include the account in the Home's annual appropriation request.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and will proceed through Department of Military and Veterans Affairs channels to incorporate the funds into the appropriation process and to place the funds on deposit with the Department of Treasury.

FINDING

4. Member Maintenance Assessments

The Home needs to improve its internal control over member assessments. Controls needed strengthening in the areas of verification of member criteria, member maintenance reassessments, collection efforts for delinquent assessment accounts, and assessment calculations. We also noted a lack of separation of duties within the process.

Upon admission to the Home, members are required to disclose to the Home for its review information on their dependents, total assets, pension and social security benefits, and other sources of income. The Home uses this information in computing the members' room and board maintenance assessments. Members must complete a financial statement at least once annually for a room and board reassessment. Collection efforts are to be made for assessments that are past due.

The Home has assigned one person to determine the assessments and reassessments and to monitor the financial information entered into the computer system. Once an assessment is determined, there is no independent review of the information entered into the system.

Our review of a random sample of 26 member assessment files disclosed:

- a. There was no indication in 18 files of whether all financial data was requested, received, and used to determine the members' assessments.
- b. Maintenance reassessments were totaled incorrectly in 7 files.
- c. There was no documentation in 4 files of collection efforts for members who had past due amounts.
- d. Original assessments were not correctly calculated in 2 files and the monthly proration was incorrect for members admitted during our audit period in 4 of 19 files.

- e. The individual who prepared the reassessments also had access to a signature stamp to approve the reassessments, could witness the subsequent contract addendum, and was authorized to determine which accounts were uncollectible and to write off the accounts as uncollectible for all cases that we reviewed.

An independent review and approval process of the member assessments would help minimize the calculation errors we identified. Also, the separation of duties related to the assessment determination, approval, and collection would strengthen the Home's internal control.

RECOMMENDATION

We recommend that the Home improve its internal control over member assessments.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and will further strengthen internal control over member assessments.

FINDING

5. Member Valuables

The Home's internal control over members' valuables needs to be improved.

The Home accepts members' valuables for safekeeping. When a member turns over an asset to the Home, a receipt is issued to the member. The asset is stored in the safe in the cashier's office. In our review of the controls in place to ensure the safekeeping of the member valuables, we noted that the cashier's office:

- a. Did not maintain a current listing of the assets under its control.
- b. Did not perform a periodic inventory of members' valuables on hand.

- c. Did not separate the functions of receiving, accounting, or releasing members' valuables. A single cash office employee could accept, place in the safe, and subsequently authorize the release of the valuable.
- d. Did not require member approval or acceptance of the return of the valuable.

Without additional controls, the Home cannot ensure that all members' valuables are properly accounted for.

RECOMMENDATION

We recommend that the Home improve the internal control over members' valuables.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and will further strengthen internal control over members' valuables.

FINDING

6. Cash Controls

The Home needs to strengthen internal control over cash handling procedures.

The Home acts as an intermediary between the local bank and members. The members deposit and withdraw their personal funds from the Home's "bank." The Home then completes the transaction with the local bank. In addition, the Home maintains a petty cash fund and collects State assessments. We reviewed the internal control over cash and noted:

- a. There is no periodic cash count by someone independent of the cashiering operation. Independent, random cash counts increase the safeguarding of the cash on hand.
- b. The Home does not require that all mail addressed to the Home be opened in the mailroom. Consequently, a complete cash log of all money received at the Home through the mail is not maintained. A complete log of all funds

received through the mail establishes accountability over the funds at the time of receipt.

- c. The cash advances made from the petty cash fund in the member activities department were not properly documented.
- d. The Home did not provide for the separation of duties in the cashier's office. All of the cashiers had access to the Home's safe, cash drawers, computerized member accounts, and the Home's signature stamps that are used to authorize checks written on member accounts. A proper separation of duties is necessary to help prevent or detect errors and irregularities in a timely manner.

RECOMMENDATION

We recommend that the Home strengthen its internal control over cash handling procedures.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and will further strengthen internal control over cash handling.

FINDING

7. Member Banking

The Home needs to strengthen its internal control over members' banking.

In our review of the Home's banking process, we noted the following weaknesses in internal control:

- a. The Home did not have controls in place to ensure that all bank accounts were reconciled to the Home's general ledger and that the reconciliations were performed by someone independent from the banking and accounting functions. In our review of the six corporate bank accounts, we noted that only one account was reconciled. Also, the person who reconciled the account was the same individual who was responsible for authorizing,

processing, and accounting for deposits and transferring and withdrawing funds from the account. We also noted one account with the bank that was not listed in the Home's general ledger.

- b. The Home had not provided for the separation of duties in handling transfers to and from individual member's bank accounts. When members are admitted to the facility, they are encouraged to open an individual bank account at a local bank to facilitate the use of electronic banking. The member's monthly social security or other income sources are electronically deposited into the individual accounts. The members then grant the Home access to their individual accounts. The Home can then access the members' accounts to transfer the necessary funds to cover the members' monthly assessments and personal spending money needs.

In our review of the Home's controls over access to the members' accounts, we noted that one Home employee was responsible for custody, control, and authorization of transfers from members' individual accounts at the local bank to the Home's clearing account at the local bank. Also, the same individual had access to the members' in-house accounts and received the monthly bank statements for the members' bank accounts.

- c. The Home is not ensuring that it discharges its custody and control of members' funds as required by State licensing requirements. State licensure (as provided for in *Michigan Administrative Code R 325.20115*) requires that the Home properly discharge members' funds within 3 business days of discharge and 10 business days of death.

The Home indicated that it had assigned the bank the responsibility to close the accounts of deceased or discharged members. However, we identified 64 open accounts of members who were deceased or discharged prior to June 1, 1999 to which the Home still had access as of July 15, 1999. Twenty of the 64 (31%) member accounts contained funds totaling \$57,981.

RECOMMENDATION

We recommend that the Home strengthen its internal control over members' banking by performing independent bank reconciliations, providing for the proper

separation of duties, and eliminating the Home's access to bank accounts of deceased and discharged members.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and will further strengthen internal control over member banking.

FINDING

8. PPRISM Transactions

The Home did not have controls in place to prevent PPRISM terminal operators from entering transactions that change their own records.

Our review of records for fiscal years 1994-95 through 1997-98 disclosed the following transactions entered by terminal operators for themselves:

- a. Eight changes of dependents.
- b. Five miscellaneous entries.
- c. Three tax updates.
- d. Two adjustments to the employees' hours.
- e. Two transfers.
- f. One personal data update or deletion.
- g. One open enrollment change.

Although our audit did not disclose any improprieties, without proper controls preventing PPRISM terminal operators from entering their own transactions, unauthorized personnel transactions could result.

RECOMMENDATION

We recommend that the Home establish controls to prevent PPRISM terminal operators from entering transactions that change their own records.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and informed us that it has initiated a system that prevents PPRISM terminal operators from entering transactions that will change their own records.

FINDING

9. Contract Approvals

The Home did not administer its personal service contracts for physical therapy services in compliance with Department of Civil Service (DCS) requirements.

Section 4-6 of the *Rules of the Civil Service Commission* requires that Form CS-138 be submitted and approved by DCS for personal service contracts. A CS-138 is required when there is a proposed contract between a State agency and a contractor which obligates the State agency to make disbursements from appropriated funds for the personal services of persons who are not classified employees of the State.

A change in the Medicare Part B Program necessitated that the facility's then current contract for physical therapy be terminated and a new contract initiated. The Home neglected to obtain the necessary CS-138 for the new contract.

The CS-138 approval process helps ensure that State agencies conform to DCS policies and procedures when contracting for services.

We noted a similar condition in our prior audit of the Home. In response to that audit, the Home informed us that it agreed with and would comply with our recommendation.

RECOMMENDATION

WE AGAIN RECOMMEND THAT THE HOME ADMINISTER ITS PERSONAL SERVICE CONTRACTS IN COMPLIANCE WITH DCS REQUIREMENTS.

AGENCY PRELIMINARY RESPONSE

The Home agreed with the finding and will administer future personal service contracts in compliance with DCS requirements.

Glossary of Acronyms and Terms

CIS	Department of Consumer and Industry Services.
DCS	Department of Civil Service.
domiciliary care	Serves individuals who need very little nursing care but have needs that require a structured environment.
effectiveness	Program success in achieving mission and goals.
efficiency	Achieving the most outputs and outcomes practical for the amount of resources applied or minimizing the amount of resources required to attain a certain level of outputs or outcomes.
nursing care	Serves individuals with moderate disabilities.
performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or function to improve public accountability and to facilitate decision making by parties responsible for overseeing or initiating corrective action.
PPRISM	Personnel-Payroll Information System for Michigan.
reportable condition	A matter coming to the auditor's attention that, in the auditor's judgment, should be communicated because it represents either an opportunity for improvement or a significant deficiency in management's ability to operate a program in an effective and efficient manner.
VA	U.S. Department of Veterans Administration.